



A Note To Large Harvesters



Enclosed are your current quarter Forest Excise Tax Returns, Stumpage Value Determination Table(s) and Reporting Instructions. Following are some points to remember about Computer Generated Returns, Qualifications, Tax Reporting Forms, and No Activity Reporting. If you have any questions, please call our Toll Free Number at (800) 548-8829 (Monday through Friday, 8:00am to 5:00pm).

Computer Generated Returns - Detail

- If you choose to use a personal computer and computer generated detail pages for reporting your tax, please contact the Department for prior approval of your detail page format. Some requirements are necessary for processing by the Department's data entry and computer processing programs. However, it is important that you continue to use the Department's preprinted summary pages.

Log Scaling

- It is important that the quantity and quality of your harvested timber be determined by acceptable log scaling procedures. Approved procedures are described in the reporting instructions in your Stumpage Value Determination Table(s).

Small Harvester Qualifications

- Harvesters who harvest a volume not exceeding two million board feet from private and public lands, (including chipwood and small logs) in a calendar year qualify as a small harvester. If you need a small harvester detail page, contact us at (800) 548-8829.

Business and Occupation (B&O) Tax

- Timber harvesting is considered a business activity under Washington law. Persons who harvest timber owe Business and Occupation tax if the gross receipts from sale of logs (including the loggers share) during the year is more than \$100,000.00. For more information and to register, call (800) 548-8829.
- Timber harvesters who do not qualify for the exemption are responsible for filing a Master Application if they are not already registered.

Transferring Ownership of Permits

- If you have transferred a Forest Practice Application (FPA) to another taxpayer, please attach your completed DNR transfer forms.

Harvester Assistance

- Harvester assistance locations are listed on the reverse side of this document or dial our toll free number at (800) 647-7706.

Tax Reporting Forms

- Large Harvester reporting forms are enclosed. This is the only tax return you will receive this quarter.
- If any permits are omitted from the pre-printed summary page, please enter the permit information on a blank line and report harvest during this quarter. A separate detail page must be used for each permit and include the volume harvested each quarter.
- You may access our Internet home page at <http://dor.wa.gov> for Stumpage Value Tables, Reporting Instructions and Large Harvester Tax Return Forms.

Salmon Credit

- Under a new law, forest excise taxpayers will be allowed a credit (referred to as the *salmon credit* in the tax forms and instructions) provided the Department of Natural Resources approves the use of the credit as indicated on the Forest Practices Application (FPA). The Forest Excise Tax returns will reflect the credit approval associated with each FPA by indicating yes, no, or not applicable (N/A). Please see instructions for both the Summary and Detail pages for more information.

No Activity Reporting

- It is important to note that even though you do not harvest in a quarter, you are required to file a tax return to avoid delinquency. Note "No Harvest" on the front of your tax return form and return it to us; or
- You may report "No Harvest" using an interactive voice recognition toll-free number, (800) 547-9815, which has been established to telephonically report "No Harvest". You may access this system seven days a week, 24 hours a day from Washington, Oregon or Idaho. To use this system, you must: (1) be reporting "No Harvest" for Private Land ONLY; and (2) not be closing a permit. When calling this system, you will be asked for your Tax Reporting Account Number, quarter and year you are reporting "No Harvest" for, and your telephone number. Your Tax Reporting Account Number is the 9-digit number printed above your name on the front of the tax return. The first 3 digits are 800.

State of Washington
Department of Revenue
Special Programs Division
Forest Tax Section
PO Box 47472
Olympia WA 98504-7472

Phone: (800) 548-8829
Fax: (360) 664-8438

FOR HELP WITH TAX RETURNS

These office locations have a professional forester available *by appointment* for harvester assistance

District Office	Phone Number	County
Aberdeen No office in Aberdeen. Forester will make arrangements to meet with taxpayers.	(800) 548-8829 Please call for an appointment.	Grays Harbor, Clallam West, Jefferson West, Mason, Pacific
Everett 11627 Airport Rd, Suite B Everett WA 98204-8714	(425) 356-2768	Snohomish, Island, San Juan, Skagit, Whatcom
Olympia Target Place 2735 Harrison Ave NW Suite 440 Olympia WA 98502	(360) 753-7086 or (800) 548-8829	Thurston, Lewis, Wahkiakum
Port Angeles 734 E 1 st Street Suite B Port Angeles, WA 98362-3605	(800) 548-8829 Please call for an appointment.	Clallam, Jefferson
Spokane 4407 N. Division St Suite 300 Spokane WA 99207-1685	(509) 482-3811 or (509) 483-5646 for Colville area assistance.	Adams, Asotin, Lincoln, Benton, Columbia, Pend Oreille, Franklin, Spokane, Garfield, Stevens, Whitman, Walla Walla
Tacoma Home Street Bank 3315 S 23 rd Street Suite 300 Tacoma WA 98405-1605	(253) 593-5287 (Primary) (253) 593-5288 (Secondary)	Pierce, King, Clallam East, Jefferson East, Kitsap
Vancouver 8008 NE Fourth Plain Blvd Suite 320 Vancouver WA 98662-7251	(360) 260-6273	Cowlitz, Clark, Klickitat, Skamania
Wenatchee No Forester in the office. Forester will make arrangements to meet with taxpayers.	(800) 548-8829 Please call for an appointment.	Chelan, Ferry, Douglas, Kittitas, Okanogan, Grant, Yakima

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>. For Stumpage Value Tables, click *Rules/Laws*, *Forest Tax*, then *Stumpage Value Determination Tables*.